**AMENDMENT TRANSMITTAL LETTER**Attorney Docket
No:
N34771600WD1

JFW

Application Serial Number: 10/665,639	Filing Date: 09/18/2003	Examiner: Le, Thao X.	Group Art Unit: 2814
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Invention: Semiconductor Device Including an Insulated Gate Field Effect Transistor and Method for Manufacturing the Same**TO THE COMMISSIONER OF PATENTS AND TRADEMARKS:**

Transmitted herewith is an amendment in the above-identified application. The fee has been calculated as shown below.

CLAIMS AS AMENDED

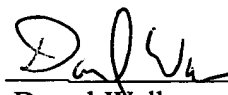
	CLAIMS REMAINING AFTER AMENDMENT		HIGHEST NUMBER PREVIOUSLY PAID FOR	NO. OF EXTRA CLAIMS PRESENT	RATE	ADDITIONAL FEE
TOTAL CLAIMS	19	MINUS	20	0	\$50	\$ 0.00
INDEP. CLAIMS	3	MINUS	3	0	\$200	\$ 0.00

____ Petition is hereby made under 37 CFR 1.136(a) to extend the time for response to the Office Action of _____ to and through _____, comprising an extension of the shortened statutory period of:

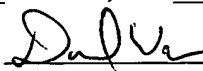
____ one month (\$120) ____ three months (\$1020)
____ two months (\$450) ____ four months (\$1590)

TOTAL ADDITIONAL FEE FOR THIS AMENDMENT

- ____ Small entity status of this application under 37 CFR 1.9 and 1.27 has been established by a verified statement previously submitted.
- ____ A verified statement to establish small entity status under 37 CFR 1.9 and 1.27 is enclosed.
- ____ A check in the amount of \$ _____ is attached.
- ____ Charge \$ _____ to Deposit Account _____.
- X** No additional fee is required. It is believed that the indicated items are timely filed. However, in the event an extension of time is required, please consider this a petition for extension of time under 37 C.F.R. §1.136(a). Please charge any fees that may be required to Deposit Account No. 50-2087.

March 22, 2005
date
Darryl Walker
Reg. No. 43,232

I hereby certify that this correspondence and all correspondence identified as accompanying this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313 on March 22, 2005.


Darryl G. Walker

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): Koga, Hiroki

Serial No.: 10/665,639

Filed: September 18, 2003

Title: (as Amended): Semiconductor Device
Including an Insulated Gate Field
Effect Transistor and Method for
Manufacturing the Same

Attorney Docket No.: N34771600WD1



Group Art Unit: 2814

Examiner: Le, Thao X.

RESPONSE TO OFFICE ACTION

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

A. Introductory Comments

The following is submitted in response to the Office Action dated December 29, 2004, and is currently due March 29, 2005.

37 C.F.R. §1.8

I hereby certify that this correspondence is being

[] transmitted via facsimile to the United States Patent and Trademark Office to fax number: _____
Date of Transmittal: _____

[X] deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Date of Deposit: March 22, 2005

Typed/Printed Name: Darryl G. Walker

Signature: Darryl G. Walker